RESPONSE S/N 10/757,829 GROUP ART 3729 RECEIVED CENTRAL FAX CENTER MAY 1 7 2007

REMARKS

Applicants appreciate the courtesy shown by Primary Examiner Tugbang and Examiner Nguyen in conducting a telephone interview with the undersigned attorney and R. Christine Yang on May 2, 2007. During the interview, the Examiner agreed that Tone et al. do not meet at least step (b) of claim 13 and indicated withdrawal of the anticipation rejection. Favorable reconsideration is requested in view of the following remarks. Claims 13, 17, 19 and 20 remain pending in the application.

Claims 13, 17, 19 and 20 are rejected under 35 USC 102(b) as being anticipated by Tone et al. (US 4,523,122). Claim 13 requires filling voids of a porous member with a fluid filling material to form a first layer, and forming a second layer with surplus material of the fluid filling layer on the surface of the first layer.

Tone et al. fail to teach filling voids of a porous member with a fluid filling material to create the first layer, as required by claim 13. Tone et al. discuss making an acoustic impedance-matching layer of a resin material having microspheres or microballons dispersed throughout. When heated, the low boiling hydrocarbon within the microspheres expands and, as a result, the density of the resin material decreases. Thus, Tone et al. do not fill voids with a fluid; Tone et al. simply have no voids but rather expansive microspheres. Even if the microspheres are considered to qualify as voids, there is no step of filling the voids to create the first layer. Moreover, as the Examiners agreed in the telephone interview, Tone et al. fail to teach the filling a fluid filling material into the voids ... to create a first layer as required by claim 13. In fact, Tone et al. simply do not continue to create a second layer with the same fluid filling material administered onto the surface of the porous material. In addition, Fig. 12 of Tone et al. illustrates binding two dissimilar layers together to create the acoustic transducer. This is completely distinct from the invention of claim 13, which requires the second layer being made of the same material as the filling material of the first layer.

For at least this reason, the invention of claim 13 is patentable over Tone et al. Claims 17, 19 and 20 depend from claim 13 and are patentable along with claim 13 and need not be separately distinguished at this time. Withdrawal of the rejection is respectfully requested. Applicants are not conceding the relevance of the rejection to the remaining features of the rejected claims.

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In view of the above, favorable reconsideration in the form of a notice of allowance is respectfully requested. Any questions regarding this communication can be directed to the undersigned attorney, Douglas P. Mueller, Reg. No. 30,300, at (612) 455-3804.

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Respectfully Submitted,

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